



## MEMORANDUM

Agenda Item 15(B)7

TO: Honorable Chairman Bruno A. Barreiro, and  
Members, Board of County Commissioners

DATE: September 4, 2007

FROM: Honorable Harvey Ruvin, Clerk  
Circuit and County Courts

SUBJECT: Errors, Insolvencies, Double  
Assessments, and Discounts  
for the 2005 Tax Rolls

Kay Sullivan, Director  
Clerk of the Board Division

For your review and approval, attached are the Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2005 Tax Rolls.

KS:fcd

# Memorandum



**Date:** July 9, 2007

**To:** Rachel Baum, Director  
Finance Department

**From:** *Cathy Jackson*  
Cathy Jackson, Director  
Audit and Management Services Department

**Subject:** Errors, Insolvencies, Double Assessments, and Discounts for the 2005 Tax Rolls

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As requested, we reviewed for accuracy the attached Recapitulations of Errors, Insolvencies, Double Assessments and Discounts for the 2005 Tax Rolls. Test work revealed no errors and the Recapitulations may now be forwarded through Kay Sullivan, Director of the Clerk of the Board, for approval by the Board of County Commissioners.

We also reviewed the 2005 Tax Collector's Recapitulation of the Tax Roll (Form DR502), which is submitted annually to the Department of Revenue, noting that real property collections were \$27,895 higher than the amount reported on accompanying subsidiary reports. Because staff was unable to resolve the discrepancy, the unallocated difference was reported as "over/under collected" on the Tax Collector's Recapitulation. The difference is considered immaterial and does not impact assessments recorded on the attached Recapitulations. Nonetheless, Management should investigate this matter further to assure appropriate resolution. Please advise us on the disposition within 90 days, in accordance with Administrative Order 3-7, so that this matter can be closed.

We appreciate the courtesies and assistance shown our staff during the audit process. If you have questions or need additional information, please contact Sheila H. Salters, Audit Manager, at 305-349-6100.

CJ:ag

## Attachments

c: ✓ Honorable Harvey Ruvin, Clerk of the Courts  
Ian Yorty, Assistant County Manager  
Frank Jacobs, Property Appraiser  
Fernando Casamayor, Interim Tax Collector  
Charles Anderson, Commission Auditor

# INSTRUCTIONS

## TO TAX COLLECTORS:

- Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- Do not list any item without showing the reason or code in the right-hand marginal column.
- Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- On exemptions specify whether widow, veteran, homestead, disability, etc.

## RECAPITULATION

I, Fernando Casamayor, Tax Collector of Miami Dade County, Florida,

hereby certify that the within and foregoing is a true list of all ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS on the Assessment Roll for the year \_\_\_\_\_; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 2005 Assessment Roll in the following amounts:

Errors County AND DISTRICT TAXES	\$ 55,886,416.16
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ 121,538,797.68
Federal Bankruptcies	\$ _____
Others: (Specify)	\$ _____
Total	\$ 177,425,213.84

Dated this the 12 day of March, 2007

[Signature]  
Tax Collector, Miami Dade County

## TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

## RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of Miami Dade Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. Fernando Casamayor Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors	\$ 55,886,416.16
Insolvencies	\$ _____
Double Assessments	\$ _____
Discounts	\$ 121,538,797.68
Federal Bankruptcies	\$ _____
Others: (Specify)	\$ _____
Total	\$ 177,425,213.84

Dated this the 12 day of March, 2007

## ATTEST:

Clerk

Chairman

Member

Member

Member

Member

# INSTRUCTIONS

## TO TAX COLLECTORS:

- Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- Do not list any item without showing the reason or code in the right-hand marginal column.
- Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- On exemptions specify whether widow, veteran, homestead, disability, etc.

## RECAPITULATION

I, FERNANDO CASAMAYOR, Tax Collector of MIAMI DADE County, Florida,

hereby certify that the within and foregoing is a true list of all **ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS AND DISCOUNTS** on the Assessment Roll for the year 2005; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 2005 Assessment Roll in the following amounts:

Errors	City and District Tax	\$ 14,701,974.77
Insolvencies		\$
Double Assessments		\$
Discounts		\$ 29,500,557.07
Federal Bankruptcies		\$
Others: (Specify)		\$
		\$
		\$
Total		\$ 44,202,531.84

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Tax Collector, [Signature] County

## TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

## RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of MIAMI DADE Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. FERNANDO CASAMAYOR Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors		\$ 14,701,974.77
Insolvencies		\$
Double Assessments		\$
Discounts		\$ 29,500,557.07
Federal Bankruptcies		\$
Others: (Specify)		\$
		\$
		\$
Total		\$ 44,202,531.84

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Chairman

Member

Member

Member

Member

ATTEST:

Clerk

# INSTRUCTIONS

## TO TAX COLLECTORS:

- (1) Use this for the last sheet on your list of errors, insolvencies, double assessments, and discounts.
- (2) Do not list any item without showing the reason or code in the right-hand marginal column.
- (3) Group together as much as possible all items coming under one head. For instance, place all Errors under one heading, all Double Assessments under another, Exemptions under another, etc.
- (4) On exemptions specify whether widow, veteran, homestead, disability, etc.

## RECAPITULATION

I, FERNANDO CASAMAYOR

, Tax Collector of MIAMI DADE

County, Florida,

hereby certify that the within and foregoing is a true list of all **ERRORS, INSOLVENCIES, DOUBLE ASSESSMENTS and DISCOUNTS** on the Assessment Roll for the year 2005; that all errors and double assessments have been plainly indicated on the Assessment Roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the Assessment Roll, have been allowed by me except upon a showing of satisfactory proof that each such claim was just and legal; that each item herein marked as insolvent is in fact insolvent and, although diligent search has been made by me I have been unable to find any property upon which levy can be made to enforce the payment of the tax; that I have not collected any of the items shown on this list.

I am, therefore, entitled to credit against the 2005 Assessment Roll in the following amounts:

Errors **NON ADVALOREM**

Insolvencies	\$	162,016.81
Double Assessments	\$	
Discounts	\$	
Federal Bankruptcies	\$	
Others: (Specify)	\$	

Total

\$ 162,016.81

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Tax Collector

County

## TO COUNTY COMMISSIONERS:

READ CAREFULLY THE CERTIFICATE BELOW BEFORE SIGNING.

## RECAPITULATION

WE, the undersigned members of the Board of County Commissioners in and for the County of MIAMI DADE

Florida, hereby certify that we have carefully examined and compared each item in the within and foregoing list and the Tax Collector has stricken from this list and made a separate list of such items, which in our judgment should be collected by the Tax Collector; that to the best of our knowledge, information and belief such list is now correct, just and legal and Hon. FERNANDO CASAMAYOR

Tax Collector, is therefore entitled to credit on account of said list for the following amounts:

Errors	\$	162,016.81
Insolvencies	\$	
Double Assessments	\$	
Discounts	\$	
Federal Bankruptcies	\$	
Others: (Specify)	\$	

Total

\$ 162,016.81

Dated this the \_\_\_\_\_ day of \_\_\_\_\_ 19\_\_\_\_

Chairman

Member

Member

Member

Member

ATTEST:

Clerk

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